

Tax — Continued from Page 3

make during the year. For everything you claim on your tax return, you must have a supporting document. Ideally, it is best to keep copies of your tax returns and supporting documents forever. However, the IRS can only go back three years for an audit.

Eligible foster child – Beginning in 2000, a foster child may be eligible for the child tax credit and the earned-income credit if the child is your brother, sister, step-brother or stepsister (or a descendant thereof) or placed with you by an authorized placement agency; you cared for that child as you would your own child; and the child lived with you for the whole year, except for temporary absences.

Adoption credit – You may be able to take a credit of up to \$5,000 for qualifying expenses paid to adopt an eligible child. The credit can be as much as \$6,000 if the expenses are for the adoption of a child with special needs.

Education credits – These credits are based on qualified tuition and related expenses you pay for yourself, your spouse, or a dependent for whom you claim an exemption on your tax return. The credits are allowed for qualified tuition and related expenses paid for an academic period beginning in the same year as when the payment is made.

Lump-sum distributions – Beginning in 2000, the five-year tax option for figuring the tax on a lump-sum distribution from a qualified retirement plan is repealed. However, plan participants can continue to choose the 10-year tax option or capital gain treatment for a lump-sum distribution that qualifies for the special treatment.

Estimated tax safe harbor for higher income individuals – The IRS has modified the “safe harbor” estimated tax payments for higher income individuals (other than farmers and fishermen). If your 2000 adjusted gross income is more than \$150,000 (\$75,000 if married filing separately), you will have to pay the smaller of 90 percent of your expected tax for 2001 or 110 percent of the tax shown on your 2000 return to avoid an estimated tax penalty.

Foreign earned income exclusion – You can exclude \$76,000 of foreign earned income for tax year 2000. This is up from \$74,000 in tax year 1999.

‘Swallow of Death:’ first black combat pilot

By Staff Sgt. George Cox
8th Fighter Wing Historian

We are all familiar with the heroic exploits of the Tuskegee Airmen – the African-American pilots of World War II. But how many know that decades before the Tuskegee Airmen there was another African-American fighter pilot who, despite the many obstacles placed before him, fought for freedom and democracy.

His name was Eugene Jacques Bullard, an enlisted man who’s credited as America’s – and the world’s – first African-American combat pilot.

Bullard was born in 1894 in Columbus, Ga., a time and place of intense Jim Crow segregation – ethnic discrimination against blacks by legal enforcement or traditional sanctions. Young Eugene left home at age 8.

Eventually, at age 18, he reached France where, as his father had often told him, “Man was judged by his merit, not the color of his skin.”

He enlisted in the French Foreign Legion shortly after the beginning of World War I where he was wounded twice. Bullard applied for and was accepted into pilot training with the French Air Service.

Bullard displayed the same heroism in the air as he had on the ground. He flew 20 missions against the Germans and was wounded three times. He was also credited with two “kills.” His air combat skills so impressed his air counterparts that they nicknamed him “The Black Swallow of Death.”

When the United States entered the war in 1917, Bullard volunteered his services to the Army Air Service. Sadly, the Air Service turned him down. The Air Service banned all African-Americans from flying because of their belief that they were not smart enough to fly an aircraft.

In post-war France, Bullard became a successful nightclub owner and popular musician. He married a countess and became the father of two daughters.

Bullard remained in France during World War II as a member of the French underground resistance until France



U.S. Air Force Photo

Former Chief Master Sgt. of the Air Force David Campanale stands with a 1986 portrait commissioned for a dormitory named in honor of Cpl. Eugene Bullard at Maxwell Air Force Base, Gunter Annex Enlisted Heritage Hall.

surrendered to Germany. The Germans seized his property, forcing Bullard to return to the United States.

Although America never knew of his exploits, France never forgot. In 1954, France invited Bullard to Paris and gave him a hero’s welcome. He rekindled - along with two white Frenchmen - the everlasting flame of the Tomb of the Unknown Soldier under the Arc de Triumph in Paris.

He also received the Legion d’Honneur, the French equivalent to the U.S. Medal of Honor.

Eugene Jacques Bullard died on Oct. 12, 1961. He was buried with full military honors by French war officers in Flushing, N.Y.

Wolf’s Call: commander answers airmen’s questions, concerns about life, work at Kunsan

Editors Note: During Dec. 20 airman and NCO calls, airmen presented the following questions to 8th Fighter Wing Commander Col. Philip Breedlove. The “Wolf” regularly hosts such airmen’s calls or internal “town hall” forums to find ways to improve the Wolf Pack’s quality of life. The following is a continuation of questions and answer from the Feb 2 edition of the Wolf Pack Warrior.

Q: Where are the off-limit areas of Kunsan City?

A: According to USFK Reg. 190-2, the off-limits areas are as follows:

1. Kunsan City Train Station (except for personnel arriving/departing)
2. The waterfront area known as “Foreigner’s Supermarket”
3. “Open Market” adjacent to the train station
4. Area known as “P-ville” adjacent

to “Open Market”

5. “Makkoli Alley” also adjacent to “Open Market”

6. “Small Makkoli Alley” adjacent to the main police box at Gaebok-Dong

7. All tattoo parlors, due to sanitary concerns

Q: Can we get a walking map for Kunsan City?

A: Yes. The Family Support Center is updating the existing map. These will be available Feb 2001 when the walking tours are re-established.

Q: Is it true the wing is going to pay for phones and cable soon?

A: In accordance with AFI 33-111, and Title 10 U.S.C., Section 2481, subscribers of unofficial communications must pay all charges. As a result of the Air Force Board visit, this is currently

being discussed as a way to alleviate financial hardship at remote locations.

Q: Can we get an auto hobby shop on base?

A: A needs assessment was done by Air Force Services when planning the new Skills Development/ Outdoor Recreation Facility that is about to break ground. Because of the rank structure here, the USFK driving policy, and the number of privately-owned vehicles on base, we were not granted funding for an auto hobby shop. Without AF support, it is too expensive for the base to consider building on its own. No shop is anticipated in the future.

Q: Can we get an aero club on base?

A: Needs assessment studies have been accomplished in the past to be granted funding from the Air Force, with

negative results. Without Air Force support, there is no way the base could fund the aircraft, hangar and employees to maintain a break-even operation. With a population of almost three times that of Kunsan, Osan struggles each month to maintain a break-even status. We do not anticipate an Aero Club at Kunsan in the future.

Q: Two weeks ago I went to the base exchange to buy a carton of cigarettes only to find all the coupons were removed from every carton previously attached. When I inquired about it, I was told sorry no coupons. Can you tell me why the coupons have been removed?

A: The Kunsan Army and Air Force Exchange Service BX cigarette vendors are required to change out coupons and attach coupons based upon their current sales promotions.